

(e) *Buildings accounted for separately.* In a project containing more than one low-income building, the available unit rule applies separately to each building.

(f) *Result of violation of available unit rule.* If any comparable unit that subsequently becomes available is rented to a nonqualified resident, all over-income units within the same building lose their status as low-income units.

(g) *Examples.* The following examples illustrate this section.

*Example 1.* This example illustrates a violation of the available unit rule in a low-income building containing three over-income units. On January 1, 1997, a qualified low-income housing project, consisting of one building containing ten identically sized residential units, received a housing credit dollar amount allocation from a state housing credit agency for five low-income units. To avoid recapture of credit, the Project owner must maintain five of the units as low-income units. The project satisfied the minimum set-aside requirement of section 42(g)(1)(B). Units 1, 2, 3, 4, and 5 were occupied by individuals whose incomes did not exceed the income limitation applicable under section 42(g)(1) (low-income residents). Units 6, 7, 8, and 9 were occupied by market-rate tenants. Unit 10 was vacant. On November 21, 1997, the annual incomes of the individuals in Units 1, 2, and 3 increased above 140 percent of the income limitation applicable under section 42(g)(1), causing those units to become over-income units. On November 30, 1997, Units 8 and 9 became vacant. On December 1, 1997, the project owner rented Units 8 and 9 to qualified residents at rates meeting the rent restriction requirements of section 42(g)(2). On December 31, 1997, the Project owner rented Unit 10 to a market-rate tenant. Because Unit 10, an available comparable unit, was leased to a market-rate tenant, Units 1, 2, and 3 ceased to be treated as low-income units. On that date, Units 4, 5, 8, and 9 were the only remaining low-income units. Because the Project owner did not maintain five of the residential units as low-income units, the qualified basis in the building is reduced, and credit must be recaptured. If the project owner had rented Unit 10 to a qualified resident, eight of the units would be low-income units. Units 1, 2, and 3, the over-income units, could then be rented to market-rate tenants because the building would still contain five low-income units.

*Example 2.* This example illustrates the provisions of paragraph (d) of this section. A low-income project consists of one six-floor building. The residential units in the building are identically sized. The building contains two over-income units on the sixth floor and two vacant units on the first floor. The project owner, desiring to maintain the over-income units as low-income units, wants to rent the available units to qualified residents. J, a resident of one of the over-income units, wishes to occupy a unit on the first floor. J's income has recently increased above the applicable income limitation. The

project owner permits J to move into one of the units on the first floor. Despite the increase in J's income, J is a qualified resident under the available unit rule because J is a current resident of the building. The unit occupied by J becomes an over-income unit under the available unit rule. The over-income units in the building continue to be treated as low-income units.

(h) *Effective date.* This section is effective on the date final regulations are published in the Federal Register.

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[ID1-1-5528b; FRL-5449-3]

### Approval and Promulgation of State Implementation Plans: Idaho

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The EPA proposes to approve the State Implementation Plan (SIP) revision submitted by the State of Idaho for the purpose of bringing about attainment of the National Ambient Air Quality Standard (NAAQS) for particulate matter with an aerodynamic diameter less than or equal to 10 micrometers (PM<sub>10</sub>) in the Northern Ada County PM<sub>10</sub> nonattainment area. In the Final Rules Section of this Federal Register, the EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. If the EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this action.

**DATES:** Comments on this proposed rule must be received in writing by July 1, 1996.

**ADDRESSES:** Written comments should be addressed to Montel Livingston, Environmental Protection Specialist (OAQ-107), Office of Air Quality, at the EPA Regional Office listed below.

Copies of the documents relevant to this proposed rule are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day.

U.S. Environmental Protection Agency, Region 10, Office of Air Quality, 1200 6th Avenue, Seattle, WA 98101.

The State of Idaho, Division of Environmental Quality, 1410 North Hilton, Boise, Idaho 83720.

**FOR FURTHER INFORMATION CONTACT:** Doug Cole, EPA, Region 10, Idaho Operations Office, 1435 North Orchard, Boise, Idaho 83706, (206) 334-9555.

### SUPPLEMENTARY INFORMATION:

See the information provided in the Direct Final action which is located in the Rules Section of this Federal Register.

Dated: March 20, 1996.

Chuck Clarke,  
*Regional Administrator.*

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### 40 CFR Parts 60, 63, 260, 261, 264, 265, 266, 270 and 271

[FRL-5511-7]

### Hazardous Waste Combustors; Revised Standards; Proposed Rule—Notice of Extension of Comment Period

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule: notice of extension of comment period.

**SUMMARY:** Since publication of the proposed rule for hazardous waste combustors (61 FR 17358 (April 19, 1996)), EPA has received several requests to extend the comment period given the complexity of the proposed rulemaking. Accordingly, the Agency is extending the comment period 60 days to August 19, 1996.

**DATES:** Comment period is extended from June 18, 1996 to August 19, 1996.

**ADDRESSES:** Commenters must send an original and two copies of their comments referencing Docket Number F-96-RCSP-FFFFF to: RCRA Docket Information Center, Office of Solid Waste (5305W), U.S. Environmental Protection Agency Headquarters (EPA, HQ), 401 M Street, SW., Washington, DC 20460. For other information regarding submitting comments electronically, viewing the comments